

APPENDIX

JUL 18 1974

IN THE

MICHAEL RODAK, JR., CLERK

Supreme Court of the United States

OCTOBER TERM, 1973

NO. 73-1595

COLONIAL PIPELINE COMPANY,

Appellant,

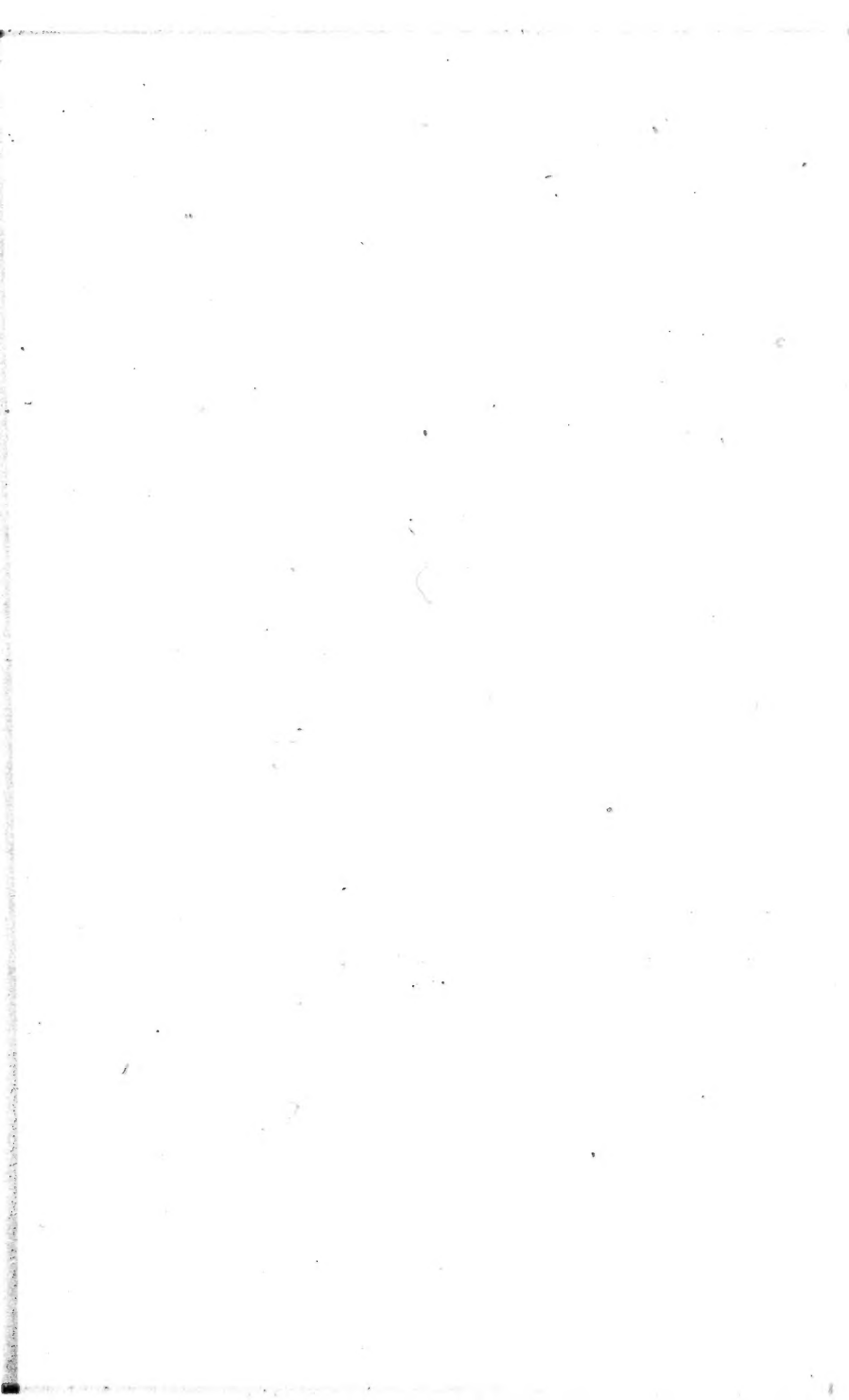
VS.

**E. LEE AGERTON,
COLLECTOR OF REVENUE,**

Appellee.

**APPEAL FROM THE SUPREME COURT
OF LOUISIANA**

**Filed April 25, 1974
Jurisdiction Noted June 17, 1974**



CHRONOLOGICAL LIST OF DATES

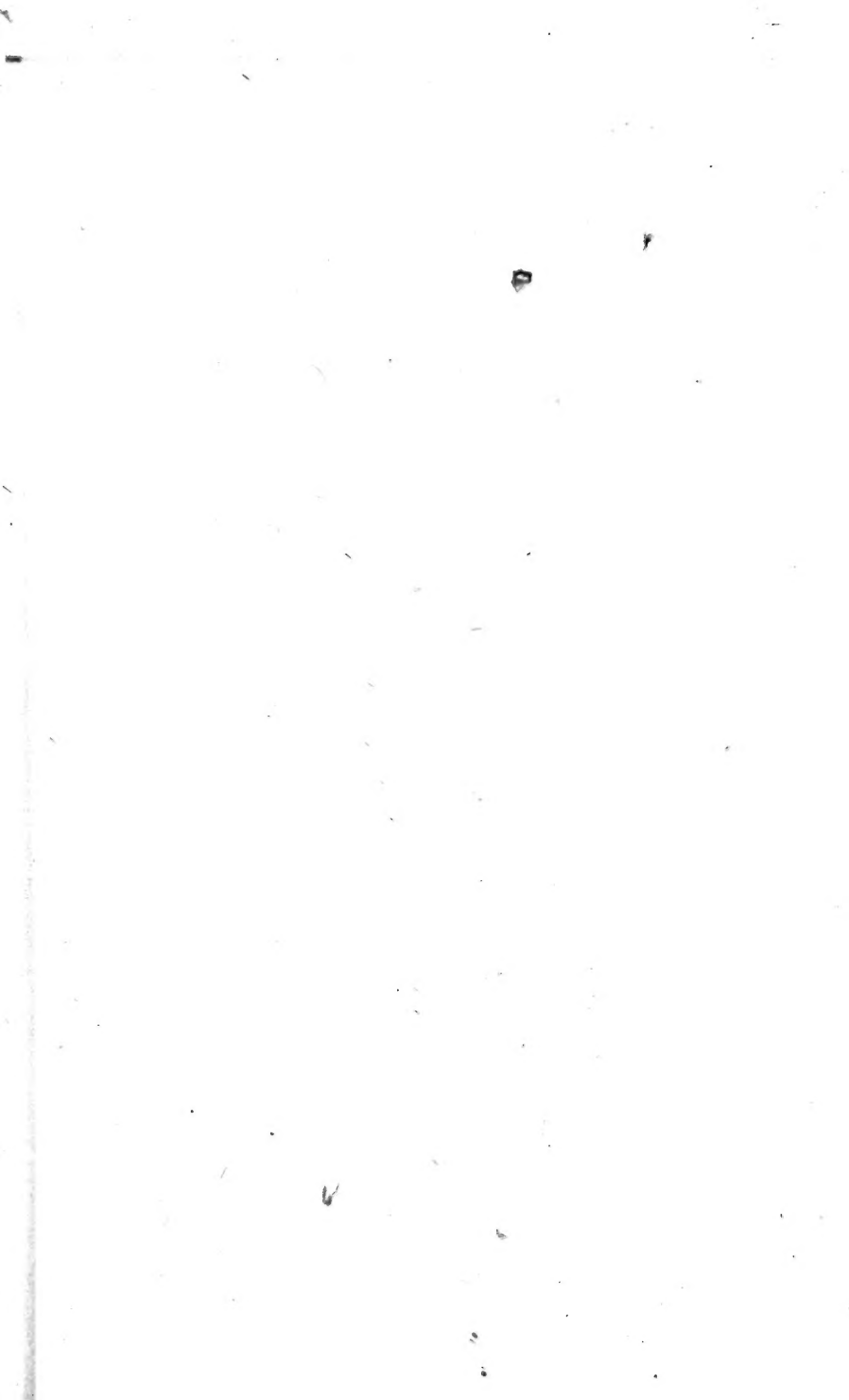
In lieu of printing docket entries, the following chronological list of important dates on which pleadings were filed, hearings held and orders entered is supplied:

<u>DOCUMENT</u>	<u>DATE</u>
Petition filed	November 17, 1971
Judgment of Louisiana District Court	May 26, 1972
Judgment of Louisiana Court of Appeal	February 28, 1973
Rehearing Refused	April 9, 1973
Writ Granted by Louisiana Supreme Court	June 21, 1973
Judgment of Louisiana Supreme Court	January 14, 1974
Rehearing Refused	February 15, 1974
Notices of Appeal filed	March 28, 1974
Jurisdictional Statement filed	April 25, 1974
Motion to Dismiss filed	May 23, 1974
Jurisdiction Noted	June 17, 1974



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19TH JUDICIAL DISTRICT COURT
PARISH OF EAST BATON ROUGE
STATE OF LOUISIANA
CIVIL DOCKET NO.

COLONIAL PIPELINE COMPANY NUMBER 152892 B
VS. Filed Nov 17, 1971

E. LEE AGERTON,
COLLECTOR OF REVENUE PETITION FOR
TAX REFUND

The petition of Colonial Pipeline Company (Colonial), a corporation, with respect represents that:

1.

Colonial is a Delaware corporation with its principal office located in Atlanta, Georgia; petitioner now is and since 1962 has been qualified with the Secretary of State, but transacts only interstate business in the State of Louisiana.

2

Defendant, E. Lee Agerton, hereinafter referred to as "Collector", is the duly qualified and acting Collector of Revenue for the State of Louisiana.

3.

In connection with the filing of Colonial's Louisiana Income Tax (1969) and Franchise Tax (1970) return on September 15, 1970, Colonial advised the Collector that it was "engaged exclusively in interstate commerce" and was "therefore not subject to the Louisiana Franchise Tax." On the same date, counsel

for Colonial formally requested that the Department of Revenue make a determination as to its position concerning the application of the Louisiana Franchise Tax to Colonial's interstate operations in this State. A copy of said request is annexed as Exhibit "A".

4.

On September 14, 1971, the Department still having made no determination concerning application of the Louisiana Franchise Tax to Colonial's interstate operations in this State, Colonial filed its Income Tax (1970) and Franchise Tax (1971) return, and made the same declaration as appeared on the face of the 1969-1970 return denying any liability for the 1971 Franchise Tax. On the same date, counsel for Colonial again formally requested that the Department make a final determination of its position with regard to the matter. A copy of said request is annexed as Exhibit "B".

5.

The Collector, by a letter dated October 20, 1971, advised counsel for Colonial that the Chief Counsel for the Department of Revenue had finally determined that Colonial was "liable for the corporation franchise tax for 1970 and 1971." Accordingly, demand was made for the payment of said taxes in the total sum of \$150,719.80, including tax and interest to October 30, 1971. A copy of said letter is annexed as Exhibit "C".

6.

On November 1, 1971, strictly in accordance with and pursuant to the provisions of L.R.S. 47:1576, Colonial paid to the Collector

the sum of One Hundred Fifty Thousand Seven Hundred Nineteen and 80/100 (\$150,719.80) Dollars under protest, covering franchise tax allegedly due for the years 1970 and 1971, together with interest thereon, and at the same time gave written notice to the Collector of its intention to file suit for the recovery thereof, as is shown by the letter addressed to the Collector dated November 1, 1971, and by the letter addressed to Mr. Ben A. Grasser, Director, Corporation Income and Franchise Tax Division, dated the same date, together with the receipt attached thereto, copies of which are attached hereto, marked Exhibits "D" and "E" respectively.

7.

Petitioner shows that it owns and operates a pipeline system extending from Houston, Texas, to the New York harbor area, together with various lateral lines, pumping stations, tank farms and other related facilities, all of which is used solely for the interstate transportation of refined petroleum products, petitioner being a "common carrier" under the jurisdiction of the Interstate Commerce Commission.

8.

Petitioner transports shipments of refined petroleum products for anyone desiring to ship under tariffs established for this purpose, and does not buy or sell any oil, gas or other minerals or products for its own account, either in the State of Louisiana or elsewhere, and it does not own any of the products transported in its pipeline system.